

**Self-Evaluation Report
Board of Tax Professional Examiners**



Sunset Advisory Commission

August 2007

TABLE OF CONTENTS

I.	Agency Contact Information.....	1
II.	Key Functions and Performance	1
III.	History and Major Events	3
IV.	Polycymaking Structure.....	6
V.	Funding	9
VI.	Organization.....	10
VII.	Guide to Agency Programs	12
	Certification	12
VIII.	Statutory Authority and Recent Legislation	15
IX.	Policy Issues	17
X.	Other Contacts	28
XI.	Additional Information	19
	Complaint Data.....	19
	HUB Data.....	19
	EEO Data.....	20
XII.	Agency Comments.....	21

Board of Tax Professional Examiners Self-Evaluation Report

I. Agency Contact Information

A. Please fill in the following chart.

Board of Tax Professional Examiners Exhibit 1: Agency Contacts				
	Name	Address	Telephone & Fax Numbers	E-mail Address
Agency Head	David E. Montoya	333 Guadalupe Street, Tower 2 Suite 520 Austin, Texas 78701	305-7300 Fax: 305-7304	dmontoya@t xbtpe.state.tx .us
Agency's Sunset Liaison	David E. Montoya	333 Guadalupe Street, Tower 2 Suite 520 Austin, Texas 78701	305-7300 Fax: 305-7304	dmontoya@t xbtpe.state.tx .us

II. Key Functions and Performance

Provide the following information about the overall operations of your agency. More detailed information about individual programs will be requested in a later section.

A. Provide an overview of your agency's mission, objectives, and key functions.
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Mission

Property Taxes are the primary financial resource for the operation of governmental entities in Texas. The Property Taxation Professional Certification Act was enacted by the legislature to establish standards that assure the people of Texas that property tax appraisal, assessment and collection of property taxes is practiced by persons who are professional, knowledgeable, competent and ethical. The mission of the Board is the establishment, maintenance and administration of a state-wide program of registration, education, experience, testing, and certification of elected and appointed public servants that promotes an equitable tax system for all persons in Texas.

Duties and Powers

The agency's duties are to administer the provisions of the Property Taxation Professional Certification Act and to make and enforce all rules and regulations necessary for the performance of its duties, establish standards of professional practice, conduct, education, and ethics for appraisers, assessors, and collectors in keeping with the purposes and intent of the Act.

Functions

To actively establish and maintain a registration and certification process and ensuring compliance with professional and ethical standards by enforcing the Property Taxation Professional Certification Act and Board rules. To provide ethical guidance, responding to complaints and ensuring all persons registered with the Board and engaged in property tax appraisal, assessment and collection are certified or advancing toward certification. To ensure that quality property tax education courses are available to registrants and that course sponsors and instructors meet Board standards.

B. Do each of your key functions continue to serve a clear and ongoing objective? Explain why each of these functions is still needed. What harm would come from no longer performing these functions?

Each of the Board's key functions (licensing/education/enforcement) continues to serve the clear objectives. Eliminating these functions would diminish consistency and professionalism in the property tax profession and be detrimental to the credibility of the property tax system. Ultimately, the taxpayer will be adversely impacted.

C. What evidence can your agency provide to show your overall effectiveness and efficiency in meeting your objectives?

Evidence of the Board's overall effectiveness and efficiency in delivering its mission is most clearly seen in the performance measures. The Board has met or exceeded each of the following key performance measures for the past 10 fiscal years.

- Percent of licensees with no recent violations
- Number of approved courses offered
- Number of person certified/recertified
- Number of licenses issued to individuals
- Number of course sponsor and Instructor applications processed
- Number of complaints resolved
- Total Number of Individuals licensed

D. Does your agency's enabling law continue to correctly reflect your mission, objectives, and approach to performing your functions? Have you recommended changes to the Legislature in the past to improve your agency's operations? If so, explain. Were the changes adopted?

The enabling law was amended in 2003 and as such reflects the agency's mission, and objectives.

E. Do any of your agency's functions overlap or duplicate those of another state or federal agency? Explain if, and why, each of your key functions is most appropriately placed within your agency. How do you ensure against duplication with other related agencies?

No. There is no other state or federal agency that has any of the same key functions. The three key functions of the Board are licensing, enforcement and education. The licensing function has been streamlined with a new database developed and a knowledgeable staff has been trained on the enabling law to easily complete this function. The enforcement function requires the expertise of all Board members and staff to thoroughly review all complaints and ensure the enabling law is effectively followed. The Board's education program is operating very smoothly with all courses being reviewed and revised every two years.

F. In general, how do other states carry out similar functions?

Many states which generate billions of dollars in revenue through property taxes require a licensing program for all property tax professionals. These states (California, Minnesota, Colorado and Oklahoma) have the state license all property tax professionals.

G. What key obstacles impair your agency's ability to achieve its objectives?

The Board has not identified any major obstacles that impair its ability to achieve its objectives. The Board is expected to perform its functions with 3.7 full time employees (FTEs) and a \$350,000 budget for FY 2008 and FY 2009.

H. Discuss any changes that could impact your agency's key functions in the future (e.g., changes in federal law or outstanding court cases).

The state of Texas relies heavily on the property taxes to fund local government. If the state adopts an alternative means for generating billions of dollars in revenue to support local government the Board will be impacted significantly.

I. What are your agency's biggest opportunities for improvement in the future?

The Board strives for continuous improvement in customer service and efficiency. The Board has focused on increased use of online services to provide registrants and citizens with the latest information to serve all customers.

J. In the following chart, provide information regarding your agency's key performance measures included in your appropriations bill pattern, including outcome, input, efficiency, and explanatory measures. See Example 2 or [click here to link directly to the example](#).

Board of Tax Professional Examiners Exhibit 2: Key Performance Measures C Fiscal Year 2006			
Key Performance Measures	FY 2006 Target	FY 2006 Actual Performance	FY 2006 % of Annual Target
2 NUMBER CERTIFIED/RECERTIFIED	425	496	116.71%
5 Number Of New Licenses Issued	350	436	124.5%
7 Course Applications	20	21	105%
8 Number of Complaints Resolved	10	19	190%
1 Average License Cost per Individual	33	40.88	123.5%

III. History and Major Events

Provide a timeline of your agency's history, and key events, including:

- X the date your agency was established;
- X the original purpose and responsibilities of your agency;
- X major changes in responsibilities or statutory authority;
- X changes to your policymaking body's name or composition;
- X significant changes in state/federal legislation, mandates, or funding;
- X significant state/federal litigation that specifically affects your agency's operations; and
- X key changes in your agency's organization (e.g., a major reorganization of the agency's divisions or program areas).

See [History and Major Events Examples](#) or [click here to link directly to an example](#).

Prior to 1977 there was no state mandated education or certification program for property tax professionals. A small percentage of property tax professionals voluntarily pursued the designation as Certified Tax Assessor. This designation required the property tax professional to complete various property tax related courses, completion of two demonstration appraisals and final certification exam.

In 1977, the Texas Legislature changed the voluntary nature of property tax education to mandatory education with passage of the Assessors Registration and Professional Certification Act. This act created the Tax Assessor Examiners Board and mandated educational preparation for certification. Existing Certified Tax Assessors were grandfathered as "Registered Professional Assessor" which was the state mandated professional designation.

The School Tax Assessment Practices Board (STAPB) was responsible for development of education material to assist school tax assessors in meeting training requirements. The STAPB assisted private organizations in maintenance of existing course material. This joint effort resulted in updated material and the STAPB began developing new course material for the Assessment of Special Properties.

In 1979, with passage of Senate Bill 621, the Texas Property Tax Code became law. One of the many changes brought about by the Tax Code was the creation of the State Property Tax Board, which replaced the STAPB. The State Property Tax Board (SPTB) created the Education and Standards Division, which was assigned the duty of developing new course material to meet the curriculum requirement of certification as well as continuing education. By the end of 1981, other new SPTB courses came on-line replacing previous course material.

Legislative action in 1983 significantly changed the Property Taxation Professional Certification Act. The BTAE was replaced with the Board of Tax Professional Examiner (BTPE) and by board rule the certification of the board was expanded. The RPA was replaced with three designations - RPA-Registered Professional Appraiser; RTA-Registered Texas Assessor/Collector; and RTC-Registered Texas Collector. The BTPE also adopted rules identifying which SPTB courses or equivalent must be completed to qualify for each certification tract.

The SPTB continued to complete the rewrite of the old course material and by the mid 1980's all course material had been replaced. The late 1980's and early 1990's was a period of course material updates with only one new course being developed. Course 50- The Texas Property Tax System & You was developed for taxing unit staff not required to register or to complete the entire curriculum.

In 1989, the SPTB and the BTPE jointly created an advisory committee to assist in the education process. The committee was named the Professional Standards Committee and its membership consisted of two representatives of each of the property tax professional associations: Texas Association of Appraisal Districts (TAAD), Texas Association of Assessing Officers (TAAO), Texas Association of Municipal Tax Administrators (TAMTA), Texas Assessor/Collector Association (TACA), Texas School Administrators Association (TSAA) and Metropolitan Council of Appraisal Districts (MCAD).

In 1991, the legislature abolished the State Property Tax Board and turned most of its responsibilities over to the Texas Comptroller of Public Accounts. One area which was not transferred was the education section. The legislature decided that education material development and/or maintenance should be privatized. The BTPE would have approval authority over what material could be used for professional certification. The writing or rewriting of material was put in limbo. The BTPE with assistance of the Professional Standards Committee solicited assistance from the member associations to help maintain the curriculum material. Through the efforts of mostly Harris County Appraisal District, the course material was kept current with legislative and court decision changes. It became obvious that this voluntary approach would no longer ensure that educational material would be kept current and that additional course material would be produced timely. The presidents of the property tax professional associations met in early 1996 and formed what has been named the Property Tax Education Coalition (PTEC).

The PTEC is dedicated to the education of professionals in the property tax industry and governed by a board consisting of the president of each represented association. PTEC has filled the void left by the SPTB, developing new courses to replace outdated courses. By the beginning the next biennium all courses in all curriculum will have been updated with new material reflecting the needs of a new century.

IV. Policymaking Structure

A. Complete the following chart providing information on your policymaking body members.

Board of Tax Professional Examiners Exhibit 3: Policymaking Body			
Member Name	Term/ Appointment Dates/ Appointed by ___ (e.g., Governor, Lt. Governor, Speaker)	Qualification (e.g., public member, industry representative)	City
Deborah Hunt	March 1, 1999 to March 1, 2005 - Governor Bush	Industry Rep	Georgetown
Mike Amezquita	March 1, 1999 to March 1, 2005 - Governor Bush	Industry Rep	San Antonio
D. Kristeen Roe	March 1, 2001 to March 1, 2007 - Governor Perry	Industry Rep	Bryan
Jim Childers	March 1, 2004 to March 1, 2007	Industry Rep	Canyon
Linda Hatchel	November 1, 2003 to March 1, 2009	Public Member	Woodway

B. Describe the primary role and responsibilities of your policymaking body.

The primary role and responsibilities of the policy making body include the following:

- Employs the Executive Director and ensures that the Executive Director carries out the management and administration of agency functions;
- Set agency policy;
- Passes rules to implement the Property Tax Professional Certification Act;
- Exercises decision making authority on disciplinary actions;

C. How is the chair selected?

The governor shall designate a member of the board as the presiding officer of the board to serve in that capacity at the pleasure of the governor.

D. List any special circumstances or unique features about your policymaking body or its responsibilities.

The Board of Tax Professional Examiners consists of five members appointed by the governor with the advice and consent of the senate as follows:

- (1) Four members who:
 - (A) Are actively engaged in property tax administration;
 - (B) Have at least five years' experience in appraisal, assessment, or collection; and
 - (C) Are certified under this chapter as a registered professional appraiser, registered Texas collector, or registered Texas assessor; and
- (2) One member who represents the public.

E. In general, how often does your policymaking body meet? How many times did it meet in FY 2006? in FY 2007?

The Board meets quarterly. There were four meeting in FY 2006 and the Board will have five meetings in FY 2007.

F. What type of training do members of your agency's policymaking body receive?

The training program must provide the person with information regarding:

- (1) chapter 1151 of the Occupations Code, Property Tax Professionals
- (2) the programs operated by the board;
- (3) the role and functions of the board;
- (4) the rules of the board, with an emphasis on the rules that relate to disciplinary and investigatory authority;
- (5) the current budget for the board;
- (6) the results of the most recent formal audit of the board;
- (7) the requirements of:
 - (A) the open meetings law, Chapter 551, Government Code;
 - (B) the public information law, Chapter 552, Government Code;
 - (C) the administrative procedure law, Chapter 2001, Government Code; and
 - (D) other laws relating to public officials, including conflict-of-interest laws; and
- (8) any applicable ethics policies adopted by the board or the Texas Ethics Commission.

G. Does your agency have policies that describe the respective roles of the policymaking body and agency staff in running the agency? If so, describe these policies.

In addition to the provisions of the Property Tax Professional Act and Board rules, the board has a policy and procedures. These policies approved by the policymaking body assist the Executive Director in the daily operations of the agency.

H. What information is regularly presented to your policymaking body to keep them informed of your agency's performance?

The Board staff reports to the Board at every Board meeting. These reports cover monthly and year to date statistics and information pertaining to the Board's functions: Education, Licensing and Enforcement.

I. How does your policymaking body obtain input from the public regarding issues under the jurisdiction of the agency? How is this input incorporated into the operations of your agency?

Public comments are solicited at every Board meeting; a standard agenda item is always included for public comments. Additionally, the Board has an advisory committee, Professional Standards Committee, which provides feedback from the seven state associations associated with the tax professionals. The Board’s Executive Director also attends all state conferences for these associations.

J. If your policymaking body uses subcommittees or advisory committees to carry out its duties, fill in the following chart. See Exhibit 4 Example or [click here to link directly to the example](#).

Board of Tax Professional Examiners Exhibit 4: Subcommittees and Advisory Committees			
Name of Subcommittee or Advisory Committee	Size/Composition/How are members appointed?	Purpose/Duties	Legal Basis for Committee
Professional Standards Committee	2 representatives from each professional association.	Advisory committee to assist Board with different issues.	None
Instructor Advisory Committee	Five Senior Instructor and one Board member.	Advise Board on Instructor issues.	None

V. Funding

A. Provide a brief description of your agency's funding.

Method of finance is General Revenue.

B. List all riders that significantly impact your agency's budget.

NA

C. Show your agency's expenditures by strategy. See Exhibit 5 Example or [click here to link directly to the example](#).

Board of Tax Professional Examiners Exhibit 5: Expenditures by Strategy C Fiscal Year 2006 (Actual)		
Goal/Strategy	Total Amount	Contract Expenditures Included in Total Amount
A.1.1. Strategy: CERTIFICATION PROGRAM	\$162,471.80	
A.1.3. Strategy: INDIRECT ADMINISTRATION	\$6,750	
GRAND TOTAL:	\$169,221.80	

D. Show your agency's objects of expense for each category of expense listed for your agency in the General Appropriations Act FY 2007-2008. See Exhibit 6 Example or [click here to link directly to the example](#). Add columns and rows as necessary.

Board of Tax Professional Examiners Exhibit 6: Objects of Expense by Program or Function C Fiscal Year 2007			
Object-of-Expense	Program Name	Program Name	Program Name
Salaries and Wages	\$135,818	CERTIFICATION	
Professional Fees and Services	\$6,807	CERTIFICATION	
Consumables Supplies	\$1,000	CERTIFICATION	
Travel	\$7,500	CERTIFICATION	
Rent Building	\$480	CERTIFICATION	
Rent – Machine and Other	\$2,200	CERTIFICATION	
Other Operating Expense	\$8,978	CERTIFICATION	
Indirect Administration	\$6,750	CERTIFICATION	
Total	\$169,533	CERTIFICATION	

E. Show your agency's sources of revenue. Include all local, state, and federal appropriations, all professional and operating fees, and all other sources of revenue collected by the agency, including taxes and fines. See Exhibit 7 Example or [click here to link directly to the example](#).

Board of Tax Professional Examiners Exhibit 7: Sources of Revenue C Fiscal Year 2006 (Actual)	
Source	Amount
Professional Fees	\$269,530
TOTAL	\$269,530

F. If you receive funds from multiple federal programs, show the types of federal funding sources. See Exhibit 8 Example or [click here to link directly to the example](#).

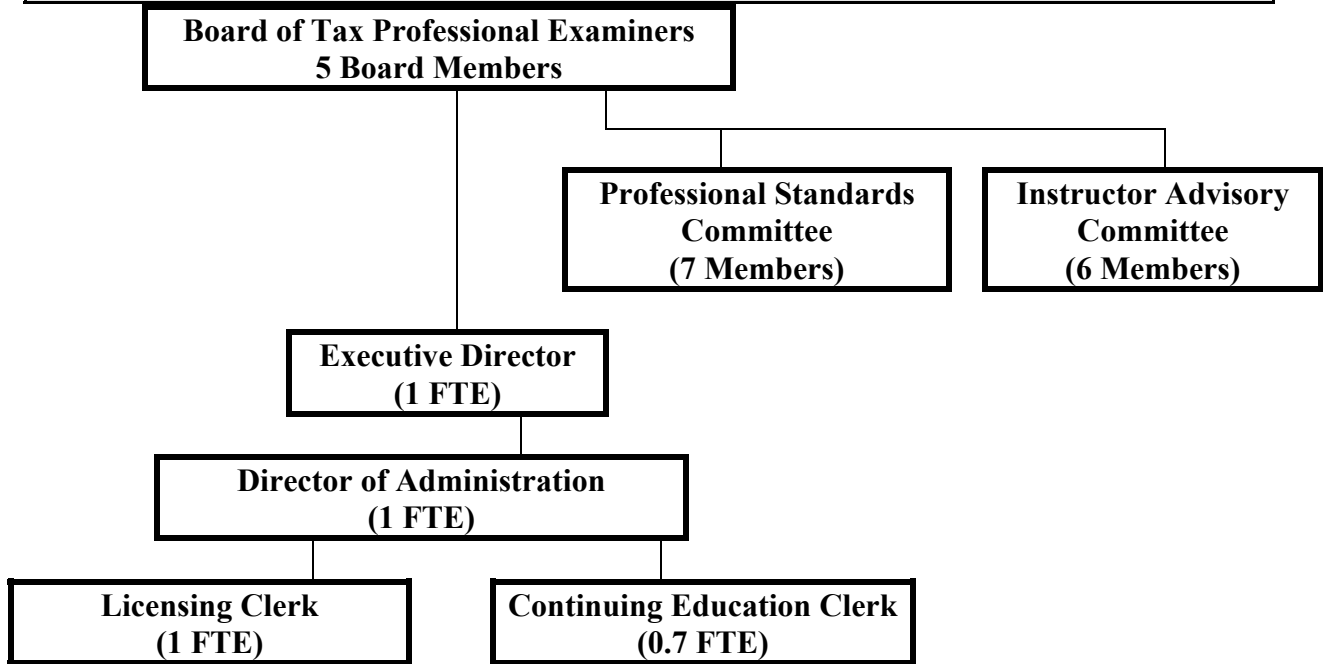
Board of Tax Professional Examiners Exhibit 8: Federal Funds C Fiscal Year 2006 (Actual)				
Type of Fund	State/Federal Match Ratio	State Share	Federal Share	Total Funding
TOTAL		0		

G. If applicable, provide detailed information on fees collected by your agency. See Exhibit 9 Example or [click here to link directly to the example](#).

Board of Tax Professional Examiners Exhibit 9: Fee Revenue C Fiscal Year 2006				
Fee Description/ Program/ Statutory Citation	Current Fee/ Statutory maximum	Number of persons or entities paying fee	Fee Revenue	Where Fee Revenue is Deposited (e.g., General Revenue Fund)
Non Certification Exam Fee	\$55	224	\$12,320	General Revenue Fund
Certification Exam Fee	\$80	185	\$14,800	General Revenue Fund
Registration Application Fee	\$105	447	\$46,935	General Revenue Fund
Dual Field Registration Application Fee	\$155	7	\$1,085	General Revenue Fund
Change or Add Field Fee	\$55	23	\$1,265	General Revenue Fund
Late Renewal Fee	\$25	55	\$1,375	General Revenue Fund
Single Field Renewal Fee	\$55	2906	\$159,830	General Revenue Fund
Dual Field Renewal Fee	\$105	304	\$31,920	General Revenue Fund
Non Certification Exam Fee	\$55	224	\$12,320	General Revenue Fund
TOTAL			\$269,530	

VI. Organization

A. Provide an organizational chart that includes major programs and divisions, and shows the number of FTEs in each program or division.



B. If applicable, fill in the chart below listing field or regional offices. See Exhibit 10 Example or [click here to link directly to the example](#).

Board of Tax Professional Examiners Exhibit 10: FTEs by Location C Fiscal Year 2006			
Headquarters, Region, or Field Office	Location	Number of Budgeted FTEs, FY 2006	Number of Actual FTEs as of August 31, 2006
Headquarters	Austin	3.7	3.7
TOTAL		3.7	3.7

C. What are your agency's FTE caps for fiscal years 2006 - 2009?

The FTE cap for all years FY 2006 thru FY 2009 is 3.7 FTEs.

D. How many temporary or contract employees did your agency have as of August 31, 2006?

The agency does not have any temporary employees or contracts.

E. List each of your agency's key programs or functions, along with expenditures and FTEs by program. See Exhibit 11 Example [or click here to link directly to the example.](#)

Board of Tax Professional Examiners Exhibit 11: List of Program FTEs and Expenditures C Fiscal Year 2006		
Program	FTEs as of August 31, 2006	Actual Expenditures
CERTIFICATION PROGRAM	3.7	\$162,471.80
TOTAL	3.7	\$162,471.80

VII. Guide to Agency Programs

Complete this section for **each** agency program (or each agency function, activity, or service if more appropriate). Copy and paste the questions as many times as needed to discuss each program, activity, or function. Contact Sunset staff with any questions about applying this section to your agency.

A. Provide the following information at the beginning of each program description.

Name of Program or Function	Certification
Location/Division	Headquarters
Contact Name	David Montoya
Actual Expenditures, FY 2006	\$169,221.80
Number of FTEs as of August 31, 2006	3.7 FTEs

B. What is the objective of this program or function? Describe the major activities performed under this program.

The objective of the Certification program is to provide a certification program which ensures all property tax professionals are registered in accordance with Occupations Code Chapter 1151. The certification program monitors all registrant through their progress to become certified and through the continuing education process towards recertification.

C. What evidence can you provide that shows the effectiveness and efficiency of this program or function? Provide a summary of key statistics and performance measures that best convey the effectiveness and efficiency of this function or program.

Since the last Sunset review the registrant population has remained stable. Approximately 4,000 total licenses per year. Annually we have approximately 300 new registrants with a corresponding 300 registrants becoming inactive.

D. Describe any important history regarding this program not included in the general agency history section, including how the services or functions have changed from the original intent.

None.

E. Describe who or what this program or function affects. List any qualifications or eligibility requirements for persons or entities affected. Provide a statistical breakdown of persons or entities affected.

This program affects the property owners, taxpayers, taxing entities and tax offices throughout the state. The citizens of Texas are provided trained and educated tax professionals through this program.

F. Describe how your program or function is administered. Include flowcharts, timelines, or other illustrations as necessary to describe agency policies and procedures. List any field or regional services.

The registrant database is the main tool for managing the Certification program. The database tracks the registrant through initial certification and re-certification. It monitors all associated deadlines and all fees required. All employees are trained in the proper use of the database.

G. Identify all funding sources and amounts for the program or function, including federal grants and pass-through monies. Describe any funding formulas or funding conventions. For state funding sources, please specify (e.g., general revenue, appropriations rider, budget strategy, fees/dues).

All funding is from the agency's general appropriations.

H. Identify any programs, internal or external to your agency, that provide identical or similar services or functions. Describe the similarities and differences.

No other programs in the state of Federal system provide similar services or functions.

I. Discuss how the program or function is coordinating its activities to avoid duplication or conflict with the other programs listed in Question H and with the agency's customers. If applicable, briefly discuss any memorandums of understanding (MOUs), interagency agreements, or interagency contracts.

Not applicable.

J. If the program or function works with local, regional, or federal units of government include a brief description of these entities and their relationship to the agency.

Not applicable.

K. If contracted expenditures are made through this program please provide:

- the amount of those expenditures in fiscal year 2006;
- the number of contracts accounting for those expenditures;
- a short summary of the general purpose of those contracts overall;
- the methods used to ensure accountability for funding and performance; and
- a short description of any current contracting problems.

Not applicable.

L. What statutory changes could be made to assist this program in performing its functions? Explain.

None.

M. Provide any additional information needed to gain a preliminary understanding of the program or function.

Not applicable.

- N. Regulatory programs relate to the licensing, registration, certification, or permitting of a person, business, or other entity. For each regulatory program, if applicable, describe:**
- why the regulation is needed;
 - the scope of, and procedures for, inspections or audits of regulated entities;
 - follow-up activities conducted when non-compliance is identified;
 - sanctions available to the agency to ensure compliance; and
 - procedures for handling consumer/public complaints against regulated entities.

The licensing and regulating of property tax professional is a necessity for the state to ensure those responsible for administering a program which generates over \$229 Billion annually are trained and educated to perform their duties and responsibilities.

The Board does not audit any entities. However, the Board is responsible for ensuring compliance of all registrants to all rules of ethical conduct. Non compliance with these rules may result in disciplinary action ranging from revocation of the individual's registration to receiving a letter of caution from the Board. Complaints on ethical conduct violations are submitted to the Board for action.

O. For each regulatory program, if applicable, provide the following complaint information. The chart headings may be changed if needed to better reflect your agency's practices.

Board of Tax Professional Examiners (Regulatory Program Name) Exhibit 12: Information on Complaints Against Regulated Persons or Entities Fiscal Years 2005 and 2006		
	FY 2005	FY 2006
Total number of regulated persons	3,935	3,984
Total number of regulated entities	NA	NA
Total number of entities inspected	NA	NA
Total number of complaints received from the public	12	17
Total number of complaints initiated by agency	0	0
Number of complaints pending from prior years	1	2
Number of complaints found to be non-jurisdictional	4	1
Number of jurisdictional complaints found to be without merit	11	16
Number of complaints resolved	11	19
Average number of days for complaint resolution	95.82	85.28
Complaints resulting in disciplinary action:	0	1
administrative penalty	NA	NA
reprimand	0	2
probation	0	0
suspension	0	0
revocation	0	0
other	0	0

VIII. Statutory Authority and Recent Legislation

A. Fill in the following chart, listing citations for all state and federal statutes that grant authority to or otherwise significantly impact your agency. Do not include general state statutes that apply to all agencies, such as the Public Information Act, the Open Meetings Act, or the Administrative Procedure Act. Provide information on Attorney General opinions from FY 2003 - 2007, or earlier significant Attorney General opinions, that affect your agency's operations.

Board of Tax Professional Examiners Exhibit 13: Statutes/Attorney General Opinions	
Statutes	
Citation/Title	Authority/Impact on Agency (e.g., A provides authority to license and regulate nursing home administrators@)
Texas Occupations Code: Chapter 1151 Property Taxation Professional Certification Act.	<ul style="list-style-type: none"> (1) receive and account for all money derived; (2) pay state treasurer; (3) keep records of board meetings; (4) make records of meetings and other open records available to the public; (5) maintain records of registrants; (6) accept or deny applications; register, classify and reclassify applicants accepted; assign base dates to registrants; and approve or disapprove requests for extensions to requirement deadlines in accordance with board policy; (7) mail notices to all registrants regarding renewal; (8) establish reinstatement procedure for nonpayment of renewal fee; (9) design and determine the content of application forms; (10) negotiate and sign interagency agreements and contracts related to the administrative support of board operations; (11) initiate proceedings to ensure compliance with law and these rules; (12) schedule examination sessions and examine registrants with testing instruments approved by the board; (13) issue certificates to persons certified by the board and letters of recertification to persons recertified by the board; (14) cancel registration for failure to meet requirements.

Attorney General Opinions	
Attorney General Opinion No.	Impact on Agency
Opinion No. JC-0286 - September 29, 2000	Re: Whether a tax assessor-collector must refund monies paid into an inventory tax escrow account by a heavy equipment dealer during a year in which the dealer was not in business as of January 1 and did not owe taxes
Opinion No. JC-0273 - August 29, 2000	Re: Whether a county tax assessor-collector who collects the motor vehicle inventory tax must register with the Texas Board of Tax Professional Examiners, and related questions
Opinion No. JC-0149 - December 8, 1999	Re: Whether interest earned on motor vehicle inventory tax escrow accounts may be used to purchase certain items and is subject to audit by the county auditor, and related questions
Opinion No. JC-0135 - October 28, 1999	Re: Whether a county tax assessor-collector may use interest from the Motor Vehicle Inventory Tax Fund to supplement the salaries of certain full-time employees of the assessor-collector, and related questions
Letter Opinion No. 98-085 - September 29, 1998	Re: Whether the county tax assessor-collector may approve an interlocal contract under Tax Code section 6.24(b) to collect dealers' motor vehicle inventory tax prepayments the collector is authorized to collect under Tax Code section 23.122 and related question
Opinion No. DM-470 - March 13, 1998	Re: Whether the tax collector of a county that contracts under section 6.24(b) of the Tax Code to have its taxes collected by another entity must register with the Board of Tax Professional Examiners
Opinion No. JM-1020 - February 24, 1989	Re: Whether computation of a county tax rate under section 26.04 of the Tax Code may be performed by an individual who is not certified under article 7244b, V.T.C.S. (RQ-1573)
Opinion No. JM-1008 - January 16, 1989	Re: Whether appraisers employed by the State Property Tax Board must register with the Board of Tax Professional Examiners (RQ-1495)
Opinion No. JM-918 - June 20, 1988	Re: Whether the registration requirements of article 7244b, V.T.C.S., apply to personnel of a private collection firm that has contracted to perform property tax collection services for a taxing unit (RQ-1159)
Opinion No. JM-775 - August 26, 1987	Re: Whether the assessor-collector of the Brownsville Irrigation and Drainage District is subject to the Property Taxation Professional Certification Act, article 7244b, V.T.C.S.
Opinion No. JM-499 - June 6, 1986	Re: May one individual, consistently with article XVI, section 40, of the Texas Constitution, serve as chief appraiser in three different appraisal districts and simultaneously as tax assessor-collector in three school districts and a water control and improvement district

B. Provide a summary of recent legislation regarding your agency by filling in the chart below or attaching information already available in an agency-developed format. Briefly summarize the key provisions. For bills that did not pass, briefly explain the key provisions and issues that resulted in failure of the bill to pass (e.g., opposition to a new fee, or high cost of implementation). See Exhibit 14 Example or [click here to link directly to the example.](#)

Board of Tax Professional Examiners Exhibit 14: 80th Legislative Session Chart		
Legislation Enacted - 80th Legislative Session		
Bill Number	Author	Summary of Key Provisions
NONE		

Legislation Not Passed - 80th Legislative Session		
Bill Number	Author	Summary of Key Provisions/Reason the Bill Did Not Pass
3494	Otto	Relating to the appeal through binding arbitration of a protest of an appraisal review board order, and to related complaints filed by a property owner and disciplinary action by the Board of Tax Professional Examiners; providing penalties. Reason for not passing unknown.
3493	Otto	Relating to the regulation of property tax professionals and appraisal review boards. Increase number of board members by 2. Reason for not passing unknown.

IX. Policy Issues

A. Brief Description of Issue

The Board has no policy issues at this time.

B. Discussion

C. Possible Solutions and Impact

X. Other Contacts

A. Fill in the following chart with updated information on people with an interest in your agency, and be sure to include the most recent e-mail address.

Board of Tax Professional Examiners Exhibit 15: Contacts			
INTEREST GROUPS (groups affected by agency actions or that represent others served by or affected by agency actions)			
Group or Association Name/ Contact Person	Address	Telephone	E-mail Address
Texas Association of Appraisal Districts Doris Koch, Executive Director	7700 Chevy Chase Dr. Building One, Suite 425 Austin, TX 78752-1558	(512) 467-0402	dkoch@taad.org
Texas Association of Assessing Officers Jesse Hoke, Executive Director	1524 S. IH-35, Suite 235 Austin, TX 78704	(512) 926-2511	jesse@taao.org

INTERAGENCY, STATE, OR NATIONAL ASSOCIATIONS (that serve as an information clearinghouse or regularly interact with your agency)			
Group or Association Name/ Contact Person	Address	Telephone	E-mail Address
Texas Association of Appraisal Districts Doris Koch, Executive Director, Texas Association of Appraisal Districts	7700 Chevy Chase Dr. Building One, Suite 425 Austin, TX 78752-1558	(512) 467-0402	dkoch@taad.org
Texas Association of Assessing Officers Jesse Hoke, Executive Director, Texas Association of Assessing Officers	1524 S. IH-35, Suite 235 Austin, TX 78704	(512) 926-2511	jesse@taao.org
Tax Assessor Collector Association, Betsy Price President	Tarrant County Tax Office 100 E. Weatherford Fort Worth, Texas 76196	(817) 884-1100	
Metropolitan Councils of Chief Appraisers, Chairman Tom Hays	Gregg C.A.D. 133 E. Harrison Road Longview, TX 75604-5537	(903) 328-8823	thays@gcad.org
Texas School Assessor Association, President Laura Boatwright	Frisco I.S.D. P. O. Box 547 Frisco, TX 75034	(469) 633-6100	
Texas Rural Chief Appraisers, Executive Secretary	P. O. Box 1450 Bastrop, TX 78602	(512) 321-1238	BATrca@aol.com
Texas Association of Municipal Tax Administrators, John Ames	De Soto I. S.D. 210 E. Beltline De Soto, Texas 75115	(972) 223-6400	JAMES@desotoI SD.org
LIAISONS AT OTHER STATE AGENCIES (with which your agency maintains an ongoing relationship, e.g., the agency=s assigned analyst at the Legislative Budget Board, or attorney at the Attorney General=s office)			
Agency Name/Relationship/ Contact Person	Address	Telephone	E-mail Address
Buddy Breivogel, Director Property Tax Division, Comptroller of Public Accounts	Comptroller of Public Account, Property Tax Division	(512) 475-8681	buddy.breivogel@cpa.state.tx.us

XI. Additional Information

- A. Fill in the following chart detailing information on complaints regarding your agency. Do not include complaints received against people or entities you regulate. The chart headings may be changed if needed to better reflect your agency's practices.

Board of Tax Professional Examiners Exhibit 16: Complaints Against the Agency C Fiscal Years 2005 and 2006		
	FY 2005	FY 2006
Number of complaints received	12	17
Number of complaints resolved	11	19
Number of complaints dropped/found to be without merit	11	16
Number of complaints pending from prior years	1	2
Average time period for resolution of a complaint	95.82 days	85.28 days

- B. Fill in the following chart detailing your agency's Historically Underutilized Business (HUB) purchases. See Exhibit 17 Example or [click here to link directly to the example](#).

Board of Tax Professional Examiners Exhibit 17: Purchases from HUBs				
FISCAL YEAR 2004				
Category	Total \$ Spent	Total HUB \$ Spent	Percent	Statewide Goal
Heavy Construction	NA	NA	NA	11.9%
Building Construction	NA	NA	NA	26.1%
Special Trade	NA	NA	NA	57.2%
Professional Services	NA	NA	NA	20.0%
Other Services	\$1,776.36	\$1,357.56	76.42%	33.0%
Commodities	\$2,501.68	\$2,152.93	86.06%	12.6%
TOTAL	4,277.04	3,510.49	82.08%	

FISCAL YEAR 2005				
Category	Total \$ Spent	Total HUB \$ Spent	Percent	Statewide Goal
Heavy Construction	NA	NA	NA	11.9%
Building Construction	NA	NA	NA	26.1%
Special Trade	NA	NA	NA	57.2%
Professional Services	NA	NA	NA	20.0%
Other Services	\$2,930.80	\$1,927	65.75%	33.0%
Commodities	\$6,916.81	\$4,374.95	63.25%	12.6%
TOTAL	\$9,847.61	\$6,301.95	63.99%	

FISCAL YEAR 2006				
Category	Total \$ Spent	Total HUB \$ Spent	Percent	Statewide Goal
Heavy Construction	NA	NA	NA	11.9%
Building Construction	NA	NA	NA	26.1%
Special Trade	NA	NA	NA	57.2%
Professional Services	NA	NA	NA	20.0%
Other Services	\$12,741.98	\$11,380.30	89.31%	33.0%
Commodities	\$6,127.24	\$4,652.00	75.92%	12.6%
TOTAL	\$18,869.22	\$16,032.30	84.97%	

C. Does your agency have a HUB policy? How does your agency address performance shortfalls related to the policy?

Yes.

D. For agencies with contracts valued at \$100,000 or more: Does your agency follow a HUB subcontracting plan to solicit bids, proposals, offers, or other applicable expressions of interest for subcontracting opportunities available for contracts of \$100,000 or more? (Tex. Government Code, Sec. 2161.252; TAC 111.14)

Not applicable.

E. For agencies with biennial appropriations exceeding \$10 million, answer the following HUB questions.

Not applicable.

F. Fill in the chart below detailing your agency's Equal Employment Opportunity (EEO) statistics. See Exhibit 18 Example or [click here to link directly to the example.](#)

(Board of Tax Professional Examiners Exhibit 18: Equal Employment Opportunity Statistics)							
FISCAL YEAR 2004							
Job Category	Total Positions	Minority Workforce Percentages					
		Black		Hispanic		Female	
		Agency	Civilian Labor Force %	Agency	Civilian Labor Force %	Agency	Civilian Labor Force %
Officials/Administration	3	0%	7%	33%	11%	100%	31%
Professional	1	0%	9%	100%	10%	0%	47%
Technical	0	NA	14%	NA	18%	NA	39%
Protective Services	0	NA	18%	NA	21%	NA	21%
Para-Professionals	0	NA	18%	NA	31%	NA	56%
Administrative Support	0	NA	19%	NA	27%	NA	80%
Skilled Craft	0	NA	10%	NA	28%	NA	10%
Service/Maintenance	0	NA	18%	NA	44%	NA	26%

FISCAL YEAR 2005							
Job Category	Total Positions	Minority Workforce Percentages					
		Black		Hispanic		Female	
		Agency	Civilian Labor Force %	Agency	Civilian Labor Force %	Agency	Civilian Labor Force %
Officials/Administration	3	0%	7%	33%	11%		31%
Professional	1	0	9%	100%	10%		47%
Technical	0	NA	14%	NA	18%	NA	39%
Protective Services	0	NA	18%	NA	21%	NA	21%
Para-Professionals	0	NA	18%	NA	31%	NA	56%
Administrative Support	0	NA	19%	NA	27%	NA	80%
Skilled Craft	0	NA	10%	NA	28%	NA	10%
Service/Maintenance	0	NA	18%	NA	44%	NA	26%
FISCAL YEAR 2006							
Job Category	Total Positions	Minority Workforce Percentages					
		Black		Hispanic		Female	
		Agency	Civilian Labor Force %	Agency	Civilian Labor Force %	Agency	Civilian Labor Force %
Officials/Administration	3	0%	7%	33%	11%	100%	31%
Professional	1	0%	9%	100%	10%	0%	47%
Technical	0	NA	14%	NA	18%	NA	39%
Protective Services	0	NA	18%	NA	21%	NA	21%
Para-Professionals	0	NA	18%	NA	31%	NA	56%
Administrative Support	0	NA	19%	NA	27%	NA	80%
Skilled Craft	0	NA	10%	NA	28%	NA	10%
Service/Maintenance	0	NA	18%	NA	44%	NA	26%

G. Does your agency have an equal employment opportunity policy? How does your agency address performance shortfalls related to the policy?

XII. Agency Comments

Provide any additional information needed to gain a preliminary understanding of your agency.

None

ATTACHMENTS

Submit the following supplemental data or documents with the hard copy of the Self-Evaluation Report. Label each attachment with its number (e.g., Attachment 1). As part of the electronic version, attach a list of items submitted, but do not attach the actual documents to the electronic submission.

Attachments Relating to Key Functions, Powers, and Duties

1. A **copy** of the agency's enabling statute.
2. A **copy** of each annual report published by the agency from FY 2002 - 2006.
None
3. A **copy** of each internal or external newsletter published by the agency from FY 2005 - 2006.
None
4. A **list** of publications and brochures describing the agency.
None
5. A **list** of studies that the agency is required to do by legislation or riders.
None
6. A **list** of legislative or interagency studies relating to the agency that are being performed during the current interim.
None
7. A **list** of studies from other states, the federal government, or national groups/associations that relate to or affect the agency or agencies with similar duties or functions.

None

Attachments Relating to Policymaking Structure

8. Biographical information (e.g, education, employment, affiliations, and honors) or resumes of all policymaking body members. See Attachment 6 Example or [click here to link directly to the example](#).
9. A **copy** of the agency's most recent rules.

Attachments Relating to Funding

10. A **copy** of the agency's Legislative Appropriations Request for FY 2008-2009.

11. A **copy** of each annual financial report from FY 2004 - 2006.
12. A **copy** of each operating budget from FY 2005 - 2007.

Attachments Relating to Organization

13. If applicable, a map to illustrate the regional boundaries, headquarters location, and field or regional office locations.
Not applicable.

Attachments Relating to Agency Performance Evaluation
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14. A **copy** of each quarterly performance report completed by the agency in FY 2004 - 2006.
15. A **copy** of any recent studies on the agency or any of its functions conducted by outside management consultants or academic institutions.

NONE

16. A **copy** of the agency's current internal audit plan.

Internal Audit Plan FY 2007

1. Review FY 2006 Internal Audit Report.
2. Conduct Agency Risk Assessment.
3. Conduct Internal Audit in areas of concern (as necessary)
4. Submit Internal Audit Report

17. A **list** of internal audit reports from FY 2003 - 2007 completed by or in progress at the agency.

Risk Self Assessment	July 9, 2003
Annual Internal Audit Report	August 4, 2003
Risk Self Assessment	March 1, 2004
Annual Internal Audit Report	September 1, 2004
Risk Self Assessment	August 22, 2005
Annual Internal Audit Report	October 19, 2005
Risk Self Assessment	March 30, 2006
Annual Internal Audit Report	October 10, 2006
Risk Self Assessment	February 28, 2007

18. A **list** of State Auditor reports from FY 2003 - 2007 that relate to the agency or any of its functions.
None

19. A **copy** of any customer service surveys conducted by or for your agency in FY 2006.